

Llano County
Fiscal Year 2014-2015
Budget Cover Page
September 8, 2014

This budget will raise more revenue from property taxes than last year's budget by an amount of \$96,049, which is a 1.05 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$155,199.82.

The members of the governing body voted on the budget as follows:

FOR: Wayne Brascom, Judge Peter Jones, Commissioner Pct 1
Linda Raschke, Commissioner Pct 2 Ron Wilson, Commissioner Pct 3
Jerry Don Moss, Commissioner Pct 4

AGAINST: n/a

PRESENT and not voting: n/a

ABSENT: n/a

Property Tax Rate Comparison

	2014-2015	2013-2014
Property Tax Rate:	\$0.31966/100	\$0.32450/100
Effective Tax Rate:	\$0.31966/100	\$0.302695/100
Effective Maintenance & Operations Tax Rate:	\$0.30238/100	\$0.284314/100
Rollback Tax Rate:	\$0.34572/100	\$0.324961/100
Debt Rate:	\$0.01727/100	\$0.01750/100

Total debt obligation for Llano County secured by property taxes: \$552,895

PREFACE

Final adoption of the County's annual operating budget is the result of many hours of deliberation and input from a variety of sources. Providing a workable and balanced plan of operations is difficult to achieve given limited resources. In order to accomplish this monumental task important prioritization of needs must be established and reviewed.

THE BUDGET PROCESS

Arriving at the financial plan of operations for the 2014-2015 fiscal year involves numerous steps. The County Auditor directs each county official and department head to develop budget requests in May for the budget year beginning October 1 of the following fiscal year. These requests are then submitted to the Commissioners' Court for review and evaluation. During the months of May, June, July and August the Commissioners' Court will conduct several budget workshops to allow input from each official and/or department head regarding his budget requests. Citizens of Llano County are encouraged to attend and offer their suggestions and ideas of what programs they would like included in the upcoming budget.

Once the proposed budget has been reviewed it is compared to the estimated 2014-2015 revenues submitted by the County Auditor. These projected revenues, when added to the projected beginning Fund Balances, give the Commissioners Court an idea of the financing sources available.

Budget workshops are reconvened to re-evaluate the proposed expenditures and revenues. In many cases it may be necessary to raise taxes in order to finance expenditures. Raising taxes is the least favorable option and exercised only when unavoidable.

Once these public hearings and workshops are complete, the budget is finalized and ready for adoption. The budget is then put on the Commissioners' Court agenda and a vote taken by the Court. Upon adoption, the budget becomes effective October 1.

AMENDING THE BUDGET

As the fiscal year progresses, situations may sometimes arise that were not anticipated and have fiscal impact to the budget. In these instances the budget may, by declaration of an emergency by Commissioners' Court, be amended from unreserved funds. One contingent liability very hard for the Court to predict is the cost of Indigent Health Care. If IHC expenditures exceed the budgeted figures, a budget amendment would be necessary due to the state mandated liability to the County.

ABOUT THE BUDGET DOCUMENT

This budget document serves to communicate the County's financial condition, plan of operations and what it hopes to achieve for its citizens. Realizing that several diverse groups of people rely on the budget for many reasons, the document has been organized to assist the user in locating information easily.

Out of necessity, the budget document must summarize and condense a substantial amount of information in order to avoid a cumbersome document. However, there are times that more detailed information may be needed or further explanation required. In these instances citizens and users may contact the County Auditor's office to have their questions answered.

TABLE OF CONTENTS

	<u>PAGE</u>
SECTION A	
BUDGET CERTIFICATE	1
AUDITOR'S NOTES	2
SECTION B	
BUDGET SUMMARY	1
FY 2014 vs 2015 BUDGET COMPARISON	2
DEBT SERVICE REQUIREMENTS	3
COUNTY BONDS AND TIME WARRANTS	4
FY 2015 CAPITAL EXPENDITURES	5
SECTION C	
GENERAL FUND	
Revenues	6-7
(400) County Judge	8
(401) County Commissioners	9
(402) Dept Land Development & Permitting	10
(403) County Clerk	11
(405) Veterans Service Officer	12
(409) Non-Departmental	13
(426) County Court	14
(435) District Court	15
(436) Judicial Services	16
(450) District Clerk	17
(455) Justice of Peace PCT #1	18
(456) Justice of Peace PCT #2	19
(457) Justice of Peace PCT #3	20
(458) Justice of Peace PCT #4	21
(475) County Attorney	22
(476) District Attorney	23
(490) Election Expense	24
(495) County Auditor	25
(497) County Treasurer	26
(499) County Tax Assessor-Collector	27
(503) Data Processing	28
(510) Building Maintenance	29
(540) Fire & EMS	30

TABLE OF CONTENTS
(Continued)

	PAGE
(550) Constable, PCT #1	31
(551) Constable, PCT #2	32
(552) Constable, PCT #3	33
(553) Constable, PCT #4	34
(560) Sheriff Department	35
(580) Public Safety & Contingency	36
(665) Agricultural Extension Service	37
(690) Various Grants	38
(695) Local Assistance	39
(700) Transfers Out (to other funds)	40
ROAD & BRIDGE	41-42
ROAD DISTRICT #1	43
LIBRARY FUND	44
INDIGENT HEALTH CARE FUND	45
LAW LIBRARY FUND	46
DEBT SERVICE FUND	47
SCHOOL LAND	48

COUNTY OFFICIALS

<u>NAME OF OFFICIAL</u>	<u>TITLE</u>
Wayne Brascom	County Judge
Peter Jones	Commissioner, Precinct 1
Linda Raschke	Commissioner, Precinct 2
Ron Wilson	Commissioner, Precinct 3
Jerry Don Moss	Commissioner, Precinct 4
Bette Sue Hoy	County Clerk
Dan Mills	District Judge
Allen Garrett	District Judge
Joyce Gillow	District Clerk
Rebecca Lange	County Attorney
Sonny McAfee	District Attorney
Cindy Lent	County Auditor
Sandra Overstreet	County Treasurer
Dexter Sagebiel	Tax Assessor-Collector
William (Bill) Blackburn	County Sheriff
Richard Owen	J.P., Precinct 1
Linda Ballard	J.P., Precinct 2
Era Marion	J.P., Precinct 3
Brian Alexander	J.P., Precinct 4
Gary Olfers	Constable, Precinct 1
Stephen Hallmark	Constable, Precinct 2
William Edwards	Constable, Precinct 3
Joe B. Simpson	Constable, Precinct 4
Richard Wooten	Road & Bridge Commissioner
Dian Ray	Director, Library System

SECTION A

BUDGET CERTIFICATE

Budget of Llano County, Texas
Budget Year from October 1, 2014 to September 30, 2015

LLANO TEXAS

OCTOBER 1, 2014

We, Wayne Brascom, County Judge; Bette Sue Hoy, County Clerk; and Cindy J. Lent, County Auditor; of Llano County, Texas, do hereby certify that the attached budget is a true and correct copy of the budget of Llano County, Texas, as passed and approved by the Commissioners' Court of said county on the 8th day of September, 2014, as the same appears on file in the office of the County Clerk of said county.



Wayne Brascom, County Judge

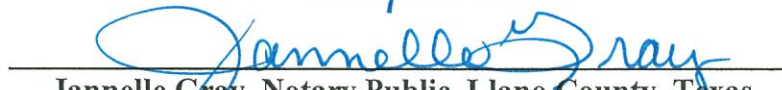


Bette Sue Hoy, County Clerk

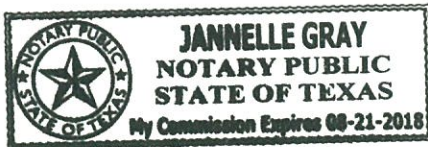


Cindy J. Lent, County Auditor

Subscribed and Sworn to before me the undersigned authority, this the
11 day of September, 2014



Jannelle Gray, Notary Public, Llano County, Texas



LLANO COUNTY ADOPTED BUDGET FY 2015
COUNTY AUDITOR'S FOOTNOTES

The Budget process began this year with County Judge Wayne Brascom sending out budget packets to Department Heads in May. Budget requests were turned in, reviewed and adjusted by the County Judge, put together in budget format and presented to Commissioners' Court. Several workshops were held by Commissioners' Court meeting with the larger departments as well as a few departments requesting increases. Commissioners' Court included a cost of living adjustment of 3% for employees and officials. Once again, the County was looking at a proposed expenditure budget that exceeded anticipated revenues. Fortunately, expenditures in fiscal year 2013 fell short of the budget, resulting in an increase to our fund balance. Rather than raise the tax rate the Commissioners' Court took advantage of the opportunity to adopt the effective tax rate and rely on excess reserves to make up for the shortfall. The end result of this process was an overall increase of 5.21% in the expenditure budget and a 3.24% net increase to revenues. The General Fund budgeted expenditures still exceed estimated revenues by \$640,133.

Historically insurance costs have been a substantial consideration during the budget process. We did have less of an increase in premiums for our current employee health plan this year than we have seen in the past. Workman's Compensation costs remained steady and were not a significant factor. Our rates are based on a three year average. Our claims were lower in 2012 and remained low in 2013. This trend did not continue in FY 2014 so we may see our costs increase somewhat next year. Commissioners' Court continues to be committed to employee safety and that will ultimately assist in reducing claims. Indigent Health Care saw an increase in claims. However they still remain extremely low compared to our liability.

The County Annual Financial Report, (CAFR) for fiscal year 2013 reflected that Llano County continues to maintain a strong financial foundation. Experience has taught us to ensure an adequate fund balance to cover attorney fees and or settlements for unforeseen litigation. Barring anything unforeseen between the adoption of this budget and the end of this fiscal year we will continue that trend with an ending General Fund balance close to \$2.4 M. Keep in mind that fund balances for budgeting purposes are estimates made by the auditor based on Commissioners' Court policy.

A moratorium on capital expenditures until January is an established policy that keeps the strain off the bank accounts at year-end. Upon completion of the annual audit in January the CAFR will provide the Commissioners' Court the opportunity to adjust spending in the current budget year if needed, and set priorities for consideration in the next budget cycle. Revenue estimates were made using very conservative numbers considering the unpredictable factors that may have a negative impact on the County's bottom line. The state of the nation's economy still places serious questions on anticipated revenue for the upcoming year. Property Tax collection percentages exceeded 99% again this year but we still do not know what to expect for FY 2015. We were blessed with new construction in and around the lake areas that we had not seen in the past few budgeting cycles, meaning that our tax revenues from new construction are increasing somewhat but still not keeping up with our County's growth. We also have to consider that interest rates still remain extremely low with no signs of change in the near future. District and JP Court activities are beginning to increase somewhat but still remain low compared to a few years ago.

Fiscal responsibility being the priority of the Auditor's Office, I have the duty to ensure strict enforcement of all laws governing County Finances. Federal Laws, State Statutes, governmental financial guidelines along with County Policy are the keys to Llano County's financial stability. They also provide the tools for all County Officials to maintain the Public trust and uphold our responsibilities as keepers of public funds. This budget, adopted in accordance with State Law, provides the mechanism for financing the day to day operations of the County. It also provides detailed information to the public as to how their tax dollars are being utilized.

Cindy J. Lent, Llano County Auditor

SECTION B

**LLANO COUNTY
FY 2015 ADOPTED BUDGET SUMMARY**

	FUND 10 GENERAL	FUND 15 ROAD & BRIDGE	OTHER SPECIAL REVENUE (1)	FUND 60 DEBT SERVICE	TOTAL ALL FUNDS
Cash Balance @ 10/01/14	\$3,045,328	\$534,744	\$385,639	\$143,107	\$4,108,818
Receipts:					
Current Ad Valorem Tax Levy	\$8,675,220	\$1,322,596	\$6,291	\$578,257	\$10,582,364
Delinquent Ad Valorem Taxes	\$119,666	\$15,861	\$1	\$3,034	\$138,562
Other Taxes, Penalties and Int.	\$59,802	\$12,954	\$25	\$1,941	\$74,722
Licenses and Permits	\$61,393	\$631,371	\$0	\$0	\$692,764
Inter-Government	\$128,239	\$33,235	\$0	\$0	\$161,474
Other Receipts	\$1,153,557	\$41,001	\$50,619	\$60	\$1,245,237
Total Receipts	\$10,197,877	\$2,057,018	\$56,936	\$583,292	\$12,895,123
Transfers from (to) Other Funds	(\$407,551)	\$0	\$407,551	\$0	\$0
Total Resources Available	\$12,835,654	\$2,591,762	\$850,126	\$726,399	\$17,003,941
Expenditures:					
Salaries and Wages	\$4,783,543	\$618,430	\$281,442	\$0	\$5,683,415
Benefits	\$1,955,457	\$326,805	\$117,783	\$0	\$2,400,045
Other Operating Items	\$3,283,035	\$1,154,250	\$135,232	\$0	\$4,572,517
Capital Outlay	\$328,556	\$57,000	\$0	\$0	\$385,556
Debt Service	\$79,869	\$0	\$0	\$552,895	\$632,764
Total Expenditures	\$10,430,460	\$2,156,485	\$534,457	\$552,895	\$13,674,297
Est. Balance @ 9/30/15	\$2,405,194	\$435,277	\$315,669	\$173,504	\$3,329,644

(1) Includes funds; 16 (Road Dist. #1) 20 (Library), 25 (IHC), 30 (Law Library)

Llano County has assessed the following Ad Valorem Tax Rates to fund FY 2015 Budget

General Maintenance & Operations:

 General Fund .26239/Per \$100 Evaluation
 Road & Bridge .04000/Per \$100 Evaluation

Interest & Sinking

 Debt Service .01727/Per \$100 Evaluation

Certified Appraisal Roll:

Appraised value: 5,569,669,351
Assessed value: 3,883,560,771

*Total Taxable Value: 3,499,347,498

*prior to adjustment for frozen taxes

TOTAL AD VALOREM TAX RATE: .31966/Per \$100 Evaluation

LLANO COUNTY FY '2014 VS. FY '2015 BUDGET
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	<u>FY '2014</u>	<u>FY '2015</u>	<u>%CHG</u>
Expenditures:			
General Administration	2,120,839	2,128,453	0.36%
Judicial	1,143,987	1,253,950	9.61%
Legal	624,936	650,415	4.08%
Elections	157,600	162,554	3.14%
Financial Administration	720,044	772,987	7.35%
Public Facilities	952,502	1,036,111	8.78%
Public Transportation	2,048,167	2,156,530	5.29%
Public Safety	4,088,562	4,315,468	5.55%
Health and Welfare	78,500	102,600	30.70%
Culture and Recreation	426,701	447,562	4.89%
Conservation	129,878	145,540	12.06%
Environmental Protection	0	0	
Debt Service	553,486	552,895	-0.11%
Total Expenditures	<u><u>13,045,202</u></u>	<u><u>13,725,065</u></u>	<u><u>5.21%</u></u>
Revenues:			
Current Ad Valorem Tax	10,275,681	10,576,073	2.92%
Delinquent Ad Valorem Tax	183,994	213,258	15.90%
Licenses and Permits	687,315	731,518	6.43%
State & Local Governments	160,474	152,154	-5.18%
Other Receipts	1,177,008	1,215,830	3.30%
Total Receipts	<u><u>12,484,472</u></u>	<u><u>12,888,833</u></u>	<u><u>3.24%</u></u>

DEBT SERVICE REQUIREMENTS FY 2015
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<u>Bonds and Warrants</u>	<u>Principal</u>	<u>Interest</u>	<u>Other</u>	<u>Total</u>	<u>Fund</u>
Refunding Bonds					
Series 2009 (Law Enforcement Center)	470,000.00	7,050.00	2,000.00	479,050.00	Debt Service
Tax Notes					
Series 2010 ELC Annex & Equipment	50,000.00	21,845.00	2,000.00	73,845.00	Debt Service

<u>Total Requirements</u>	<u>520,000.00</u>	<u>28,895.00</u>	<u>4,000.00</u>	<u>552,895.00</u>
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**Statement of Indebtedness
Bonds & Certificates of Obligation
As of 10/01/15**

<u>Classification</u>	<u>Date of Maturity</u>	<u>Interest Rate</u>	<u>Amount Issued</u>	<u>Amount Retired</u>	<u>Outstanding Principal</u>
Refunding Bonds					
Series 2009A (Law Enforcement Center)	2015	2.5-3.5%	2,200,000.00	1,730,000.00	470,000.00
Tax Notes					
Series 2010 (ELC Annex & Equipment)	2017	2.50%	1,000,000.00	125,000.00	875,000.00
Total Indebtedness (principal only)				1,345,000.00	

FY 2015 CAPITAL EXPENDITURES

DEPARTMENT	EQUIPMENT	AMOUNT
County Judge	Laptop/Computer/Scanner	1,500
Land Development	Laptop/Scanner	800
County Clerk	Misc Equipment	2,000
County Attorney	Computer/laptop/scanner/projector	4,120
Elections	Windows Upgrade/Flash Cards	4,000
County Treasurer	Computer/Printer	1,000
Tax Assessor/Collector	Misc Equipment	700
Building Maintenance	Vehicle & Misc Equipment	31,500
	Building Improvements	42,000
Data Processing	Fiber Optic/ Misc Equipment	56,500
Sheriff's Department	Road Equipment	64,000
	Surveillance Cameras	1,500
	Radio	1,936
	Scanner	2,000
	Computers	6,000
	I-Cop Camera	6,500
	Grill Guards	1,800
	LED Lights	1,500
	Radar Units	6,500
	Taser	1,700
	File Cabinets	2,000
	Capital Outlay, Crt Approval	<u>15,000</u>
		110,436
Public Safety	(2) Vehicles, Crt Approval	64,000
	Misc Equipment EOC	10,000
Road & Bridge	Land & Building Exp	7,000
	Haul Truck	50,000
		<u><u>385,556</u></u>

SECTION C

General Fund Revenues

Account #	Description	2011	2012	2013	2014	2014	2015
		Adopted	Actual	Adopted	Adopted	3/31/14 Actual	Adopted
Taxes							
010-310-110	Current Property Tax	6,944,077	7,781,908	7,928,337	8,648,417	8,618,576	8,675,220
010-310-120	Delinquent Property Tax	103,182	72,006	78,321	72,006	106,904	119,666
010-310-130	Penalty & Interest	75,552	79,740	86,348	78,172	28,391	59,802
010-317-100	State Bank Franchise Tax Rev	0	0	0	0	0	0
Licenses & Permits							
010-320-205	MV Reg Comm - County	52,539	59,211	54,367	53,589	27,837	53,589
010-320-206	Child Safety Fee	0	0	0	0	0	0
010-321-325	Vehicle Sales/Use Tax Surplus	500	0	500	0	0	0
010-320-209	Motor Boat Title/Reg Fees	0	0	0	0	0	0
010-321-800	Birth & Death Fees	14,456	8,928	9,620	7,804	2,453	7,804
Intergovernmental Revenue							
010-330-332	Capco Equipoment Reimb	69,853	35,000	35,000	0	1,000	0
010-330-330	DOJ-DA Equipment Grant	457,490	712,522	0	0	13,810	0
010-330-335	CJD Equip Grant/Traffic Grant	0	8,500	0	0	0	0
010-332-100	Payments in Lieu of Taxes	150	0	0	150	0	150
010-333-300	State Judicial Salary Supplemen	15,000	15,000	15,000	15,000	5,073	15,000
010-333-310	State Supplement Cnty Atty	20,834	41,667	20,834	23,333	23,333	23,333
010-333-315	State Jury Reimbursement	0	0	0	0	0	0
010-333-376	State Reim District Atty	6,014	0	6,014	0	0	0
010-333-399	Chapter 19 Funds	400	5,025	400	400	0	400
010-333-410	Loan Star Library Grant	0	0	0	0	0	0
010-333-420	State Indigent Defense Grant	10,000	15,071	10,000	12,300	15,341	12,300
010-334-100	State Mixed Drink Tax	59,993	61,985	54,320	61,932	21,434	61,932
010-334-200	TP - Time Payment General	9,095	6,555	6,446	5,387	2,388	6,387
010-334-210	OM?CO County Portion	3,496	4,231	3,720	3,497	1,580	3,497
010-334-300	Tobacco Settlement Revenue	5,800	5,824	5,800	5,240	0	5,240
Charges for Services							
010-340-100	State Trust Fees (10%)	17,193	15,698	16,080	14,130	3,761	14,130
010-340-101	County Judge Fees	0	0	0	0	0	0
010-340-200	Sheriff's Fees	63,929	65,142	63,929	63,929	27,899	63,929
010-340-201	Fingerprint Fee/Handgun Permit	260	0	260	260	0	260
010-340-202	Constable Fees	6,528	12,731	11,526	10,016	5,187	11,713
010-340-203	Gen Gov't Fees/Steno & Jury	4,240	3,615	4,240	2,930	1,230	2,930
010-340-204	County Arrest Fees	8,428	4,492	6,428	4,844	2,245	4,844
010-340-205	County Warrant Fees	6,636	9,607	8,695	6,711	2,038	6,711
010-340-206	Child Safety	103	375	450	350	80	350
010-340-207	Traffic	4,736	2,167	3,485	2,075	1,228	2,875
010-340-300	County Attorney Fees	6,430	5,948	6,430	8,392	3,323	8,392
010-340-400	County Clerk Fees	172,109	210,024	199,007	207,665	73,438	207,665
010-340-403	County Clerk Records Mgt Fees	20,000	12,531	20,000	20,000	13,303	29,303
010-340-405	Misc Elec Fees	9,000	0	9,000	24,000	1,875	0
010-340-490	Tax Collector Hot Check Fees	963	783	963	450	570	450
010-340-500	Tax Collector Fees	1,426	2,049	200	2,274	1,057	2,274
010-340-501	Tax Certificate Fees	21,654	27,310	19,630	19,630	9,500	19,630
010-340-502	Beer License & Commission Fee	9,493	13,479	9,493	2,464	7,038	7,713
010-340-504	Certificate of Title Fees	11,100	14,002	12,840	12,840	6,045	12,840
010-340-505	Courthouse Security	12,982	16,646	17,963	17,963	6,739	17,963
010-340-510	DC District Atty Fee	253	0	253	0	3	0
010-340-700	District Clerk Fees	54,571	52,552	48,048	54,729	21,880	54,729
010-340-800	Justice Court Fees	44,742	23,841	24,092	23,629	15,315	36,495

General Fund Revenues - Continued

Account #	Description	2014					
		2011 Adopted	2012 Actual	2013 Adopted	2014 Adopted	3/31/14 Actual	2015 Adopted
010-340-801	Justice Court School Fees/Drug	0	0	0	0	174	0
010-340-805	Family Protection Fee	1,530	0	1,442	1,185	330	1,185
010-340-900	Court Appointed Attorney Fees	8,456	12,080	10,836	7,366	6,470	12,623
010-340-901	Civil Jury Fines/Sanctions	0	0	0	0	0	0
010-340-920	Fax Filing Fee	1,007	690	672	1,048	280	560
010-342-500	Tax Collection Fee - LISD	34,090	26,306	35,090	33,230	16,615	33,230
010-342-501	Tax Collection Fee - KMUD	4,610	4,820	4,790	4,470	2,235	4,470
010-342-502	Tax Collection Fee - Llano/City	2,740	2,840	2,820	2,655	1,328	2,655
010-342-503	Dispatch Fees Sunrise Beach	500	500	500	500	500	500
010-342-504	Dispatch Fees City of Llano	42,905	34,660	33,650	33,650	16,825	33,650
010-342-505	Horseshoe Bay Tower Use Fee	0	3,600	3,600	3,600	0	0
010-342-506	Tax Collections PIDs	350	365	555	2,410	0	0
010-342-507	Dispatch-EMS/Hospital	0	6,000	6,000	6,000	9,000	6,000
010-342-508	Inmate Housing Fees	3,200	2,700	3,200	0	0	0
010-342-510	County Records Preservation	5,210	0	5,210	0	4,262	0
010-342-511	Tax Collection Fee-Others	360	0	545	560	0	3,770
010-342-512	Tax Collection Fee-Road District	45	50	60	60	0	0
010-342-513	Tax Collection Fee-FD#2	540	385	750	740	700	0
010-342-514	Tax Collection Fee ESD#1	3,590	3,715	3,500	3,345	1,672	3,345
010-342-515	Tax Collection Fee Horseshoe B	11,005	11,590	11,690	9,155	5,513	9,155
010-344-115	Development Permit Fees	9,824	17,860	14,235	13,505	5,358	13,505
010-344-120	Plats & Replats	2,500	2,275	1,800	2,350	1,650	2,750
010-344-100	Sanitation Fees	12,880	16,605	16,130	22,330	10,555	22,330
Fines & Forfeitures							
010-350-350	Bond Forfeitures Country Crt	3,500	0	3,500	15,000	8287	15,000
010-350-400	County Court Fines	107,098	130,840	116,605	134,597	79,323	155,389
010-350-700	District Court Fines	58,890	60,211	54,202	34,839	16,034	34,839
010-350-800	Justice Court Fines	208,519	138,896	142,849	127,522	67,133	147,839
Miscellaneous							
010-360-100	Interest Earnings Revenue	44,542	7,328	6,960	8,682	3,340	8,682
010-370-107	Interest Earnings CA Hot Ck	245	0	10	10	0	10
010-370-108	Interest Earnings DA	130	12	10	0	6	0
010-360-200	Miscellaneous Revenue	38,904	54,179	38,904	12,584	28,306	12,584
010-364-100	Sale of Assets Revenue	115,000	16,088	25,000	90,000	2,160	90,000
010-370-105	Flyers Club Lease	0	100	0	0	0	0
010-370-101	Dept. of Agriculture-Rent	4,104	5,016	4,104	4,598	2,508	4,598
010-370-102	Community Center Lease	250	0	250	250	0	250
010-370-115	Cnty Atty Reim.	250	117	250	250	0	250
010-370-125	LA Fund/Inmate Telephone	0	9,250	0	0	4,664	5,864
010-390-303	Lease Proceeds/Ins Recpts	51,228	46,543	0	0	9,456	0
010-370-301	Rec'd from Courthouse Security	19,377	2,670	19,377	14,608	0	23,328
Transfers							
010-390-097	Transfers in from Long-Term Del	0	0	0	0	0	0
	Total Revenues	9,122,586	10,024,453	9,367,135	10,077,607	9,376,560	10,197,877

County Judge

Account #	Description	2011	2012	2013	2014	2014	2015
		Adopted	Actual	Adopted	Adopted	3/31/14 Actual	Adopted
010-400-101	Elected Official Salary	51,080	52,612	52,612	54,190	27,095	55,816
010-400-111	Telephone Allowance	1,380	480	120	0	0	0
010-400-104	Administrative Assistant	30,419	59,732	38,950	32,272	16,136	33,240
010-400-104	Administrative Assistant II	29,400	0	0	0	0	0
010-400-115	Juvenile Board Compensation	1,200	1,200	1,200	1,200	600	1,200
010-400-150	State Judicial Supplement	5,000	5,000	5,000	5,000	2,500	5,000
010-400-155	State Judicial Supplement II	10,000	10,000	10,000	10,000	5,000	10,000
010-400-201	Social Security	9,737	9,759	8,161	7,762	3,882	7,960
010-400-202	Group Medical Insurance	21,450	25,474	18,000	16,600	8,496	17,400
010-400-203	Retirement	9,883	10,312	8,781	8,746	4,371	9,469
010-400-206	Term Life Insurance	578	460	485	298	200	389
010-400-311	Postage	750	750	1,000	1,000	900	1,200
010-400-325	Operating Supplies Expense	1,500	1,594	1,600	1,800	906	1,800
010-400-420	Telephone	900	670	800	700	378	800
010-400-430	Conference/Dues/Training	3,000	1,573	2,100	2,000	300	1,500
010-400-440	Mileage & Vehicle Expense	3,500	2,100	2,400	2,400	1,269	2,700
010-400-452	Repair & Maintenance	400	177	250	250	0	200
010-400-575	Machinery & Equipment	1,950	0	0	0	0	1,500
010-400-998	Total County Judge	182,127	181,892	151,459	144,218	72,032	150,175

Co Judge	Current	Increase 3%	Total		
Elected Official	54,190	1,626	55,816	Laptop	750.00
Supplements	15,000		15,000	Computer	600.00
Assistant (1)	32,272	968	33,240	Scanner	150.00

County Commissioners

Account #	Description	2011	2012	2013	2014	2014	2015
		Budgeted	Actual	Adopted	Adopted	3/31/14 Actual	Adopted
010-401-101	Elected Officials' Salary	191,236	196,972	196,973	202,881	100,701	208,966
010-401-111	Telephone Allowance	2,900	2,340	2,900	2,400	1,170	2,400
010-401-201	Social Security	14,851	14,254	15,290	15,704	7,595	16,170
010-401-202	Group Medical Insurance	28,600	33,965	33,000	33,200	15,992	34,800
010-401-203	Retirement	15,012	15,856	16,231	17,488	8,575	19,016
010-401-206	Term Life Ins	861	704	886	588	3,993	773
010-401-325	Operating Supplies	1,288	427	800	800	332	800
010-401-420	Telephone	0	0	0	0	0	0
010-401-441	Pct 1 Conference/Training/Mileage	4,725	2,872	3,000	3,000	1,308	3,000
010-401-442	Pct 2 Conference/Training/Mileage	4,725	2,759	3,000	3,000	1,505	3,000
010-401-443	Pct 3 Conference/Training/Mileage	4,725	2,190	3,000	3,000	715	3,000
010-401-444	Pct 4 Conference/Training/Mileage	4,725	625	3,000	3,000	66	3,000
010-401-455	Comp Software Maint	1,600	1,200	1,600	1,600	1,200	1,600
010-401-575	Machinery & Equipment	0	0	0	0	0	0
010-401-998	Total County Commissioners	275,248	274,164	279,680	286,662	143,151	296,525

County Commissioner	Current	Increase 3%	Total
Pct 1	50,720	1,522	52,242
Pct 2	50,720	1,522	52,242
Pct 3	50,720	1,522	52,242
Pct 4	50,720	1,522	52,242
	202,880	6,086	208,966

Land Development & Permitting

Account #	Description	2011	2012	2013	2014	2014	2015
		Adopted	Actual	Adopted	Adopted	3/31/14 Actual	Adopted
010-402-102	Contract Services	35,206	36,262	36,262	36,320	1,932	36,320
010-402-111	Telephone/Intenet Allowance	1,080	900	1,080	0	0	960
010-402-109	Clerks Salary	51,987	53,540	57,464	52,310	26,939	53,879
010-402-201	Social Security	6,670	6,528	7,170	4,002	1,801	4,195
010-402-202	Group Medical Insurance	21,450	31,437	31,156	16,600	8,496	17,400
010-402-203	Retirement	6,845	7,204	7,723	4,509	2,294	4,990
010-402-206	Term Life Ins	397	321	427	235	105	203
010-402-311	Postage	300	402	420	420	400	2,400
010-402-315	Printing	300	0	200	200	0	50
010-402-325	Operating Supplies	4,000	2,680	3,310	3,310	1,594	3,310
010-402-330	Fuel/Oil/ Flats	1,600	2,028	3,000	2,200	315	1,800
010-402-420	Telephone	1,200	387	800	500	0	200
010-402-430	Conferences/Dues/Training	3,000	1,198	3,000	2,000	846	1,800
010-402-440	Mileage	600	1,227	1,000	1,000	86	400
010-402-451	Vehicle Repair & Maint	500	2,251	2,000	500	75	500
010-402-452	Equipment Maintenance	600	1,600	1,000	1,000	1,000	1,000
010-402-470	Professional Services	500	0	0	0	0	0
010-402-486	Signs		727	1,200	1,200	0	0
010-402-575	Machinery & Equipment	1,750	0	2,030	1,000	0	800
010-402-576	Capital Outlay	8,000	0	0	0	0	0
010-402-998	Total Env. & Emerg Srv	145,985	148,691	159,242	127,306	45,883	130,208

DEES	Current	Increase 3%	Total	
102 Contract Services	36,262	1,088	36,320	Scanner,laptop 800
109 2 Clerks	52,310	1,569	53,879	
	52,310	2,657	53,879	

County Clerk

Account #	Description	2011	2012	2013	2014	2014	2015
		Adopted	Actual	Adopted	Adopted	3/31/14 Actual	Adopted
010-403-101	Elected Official Salary	47,809	49,243	49,243	52,242	25,360	52,242
010-403-109	Clerks Salary	135,614	139,162	139,682	130,181	65,090	134,086
010-403-111	Telephone Phone Allowance		671	680	680	340	680
010-403-201	Social Security	14,032	13,485	14,453	13,955	6,480	14,254
010-403-202	Group Medical Insurance	42,900	50,259	49,500	49,800	25,488	52,200
010-403-203	Retirement	14,399	15,114	15,567	15,725	7,702	16,956
010-403-206	Term Life Ins	825	674	850	821	353	689
010-403-311	Postage	7,200	5,089	6,000	6,000	2,084	6,000
010-403-325	Operating Supplies	6,975	3,429	5,000	5,000	1,774	5,000
010-403-403	Records Mgmt/Preservation	20,000	12,531	20,000	20,000	6,769	20,000
010-403-420	Telephone	4,500	1,632	2,500	2,500	547	1,000
010-403-430	Conferences/Dues/Training	3,000	2,085	2,500	2,500	1,138	2,500
010-403-452	Repair & Maintenance	1,575	0	0	0	0	0
010-403-455	Computer Maintenance	16,225	0	0	0	0	0
010-403-460	Equipment Rental	10,000	0	0	0	0	0
010-403-575	Machinery & Equipment	2,000	0	2,000	2,000	0	2,000
010-403-998	Total County Clerk	327,054	293,373	307,975	301,404	143,125	307,607

		Current	Increase 3%	Total
County Clerk				
101	Elected Official	50,720	1,522	52,242
109	Chief Deputy Clerk	31,747	952	32,699
109	4 Clerks	98,434	2,953	101,387
		0	0	0
		130,181	3,905	134,086

Veteran Service Officer

Account #	Description	2011 Adopted	2012 Actual	2013 Adopted	2014 Adopted	2014 3/31/14 Actual	2015 Adopted
010-405-102	Appointed Official Salary	10,943	0	0	0	0	0
010-405-111	Telephone Allowance	720	0	0	0	0	0
010-405-201	Social Security	893	0	0	0	0	0
010-405-203	Group Medical Insurance	862	0	0	0	0	0
010-405-206	Retirement	89	0	0	0	0	0
010-405-311	Postage	104	100	75	75	0	75
010-405-325	Operating Supplies	145	0	100	100	0	100
010-405-420	Telephone	750	599	500	500	454	500
010-405-430	Conferences/Dues/Training	360	0	425	425	0	425
010-405-440	Mileage & Vehicle	900	0	300	300	0	300
010-405-470	VetRide	0	0	0	1,500	1,500	4,000
010-405-575	Machinery & Equipment	0	0	0	0	0	0
010-405-998	Total Veterans Service	15,766	699	1,400	2,900	1,954	5,400

Non-Departmental

Account #	Description	2011	2012	2013	2014	2014	2015
		Adopted	Actual	Adopted	Adopted	3/31/14 Actual	Adopted
010-409-202	Health Insurance-(2)	6,500	7,786	8,400	25,020	4,956	17,400
010-409-204	Workers Compensation	80,000	58,981	60,000	60,000	29,566	70,000
010-409-205	Unemployment Insurance	35,000	8,572	12,000	12,000	4,734	15,000
010-409-207	PEB Insurance	35,680	25,300	59,648	60,000	11,402	10,500
010-409-310	Central Supplies	18,000	14,643	16,000	16,000	7,719	17,000
010-409-311	Postage Public Notices	1,250	1,250	1,250	1,250	900	1,500
010-409-406	Audit Expense	35,000	25,351	25,704	26,200	18,340	27,000
010-409-407	Appraisal Service Fee	308,275	314,787	326,215	307,605	230,704	319,232
010-409-410	Liability Insurance	230,000	222,188	275,000	275,000	116,582	285,000
010-409-460	Copier Rental	18,000	12,783	12,000	12,000	6,686	13,000
010-409-462	Office Rental	28,240	25,890	19,000	19,000	11,900	19,000
010-409-465	Advertising & Legal Notices	5,000	3,034	2,200	2,200	759	2,500
010-409-470	Professional Services	150,000	94,554	140,000	100,000	23,865	80,000
010-409-472	Autopsy Expense	75,000	54,950	63,000	90,000	26,860	80,000
010-409-473	Pauper Care & Burials	5,000	6,500	6,000	6,500	3,300	6,500
010-409-474	County Wide Clean Up	3,000	0	0	0	0	2,000
010-409-475	Collection	5,000	3,408	3,000	3,500	2,148	3,500
010-409-483	Litigation	15,000	0	12,000	12,000	0	12,000
010-409-485	Salary Excess	83,799	0	0	0	0	0
010-409-486	Unallocated	55,000	0	50,000	50,000	0	40,000
010-409-490	Association Dues	6,946	3,705	6,000	8,500	5,996	6,000
010-409-493	Bonds	8,000	3,209	6,000	9,000	1,541	9,000
010-409-496	Miscellaneous - Animal Control	0	0	5,000	5,000	1,350	0
010-409-500	Fuel Contingency	60,000	0	60,000	60,000	0	60,000
010-409-530	Emergency Operation Center	0	0	0	0	0	0
010-409-575	Equipment/Veh/Radios Etc	29,500	0	0	32,000	0	0
010-409-998	Total Non-Departmental	1,297,190	886,890	1,168,417	1,192,775	509,306	1,096,132

County Court

Account #	Description	2011	2012	2013	2014	2014	2015
		Adopted	Actual	Adopted	Adopted	3/31/14 Actual	Adopted
010-426-106	n/a	1,000	0	0	0	0	0
010-426-113	Bailiff	12,200	16,648	15,500	14,000	8,840	20,000
010-426-201	Social Security	1,010	1,274	1,186	1,071	676	1,530
010-426-203	Retirement	1,036	1,335	1,186	1,207	750	1,724
010-426-206	Term Life Ins	51	59	91	0	34	74
010-426-325	County Crt Misc Exp		295	0	250	13	800
010-426-401	Court Appointed Atty	11,000	2,050	10,400	7,000	3,279	8,000
010-426-402	Court Reporters Expenses	3,600	27	3,000	4,500	3,674	8,000
010-426-403	Mental Evaluations	8,500	11,882	7,500	8,500	8,403	12,000
010-426-405	Misc Appeal Records	500	0	300	500	0	500
010-426-490	Jury	2,400	0	3,000	3,000	0	4,000
010-426-998	Total County Court	41,297	33,569	42,163	40,028	25,669	56,628

District Court

Account #	Description	2011	2012	2013	2014	2014	2015
		Adopted	Actual	Adopted	Adopted	3/31/14 Actual	Adopted
010-435-115	Juvenile Board Compensation	2,400	2,400	2,400	2,400	1,400	2,400
010-435-300	Employee Expense	71,069	73,222	73,002	76,002	40,007	84,940
010-435-325	Operating/Other Expense	8,601	5,908	8,368	8,368	2,819	5,095
010-435-470	Contingency					0	
010-435-475	In-Kind Burnet County	2,217	0	0	0	0	0
010-435-575	Machinery & Equipment	0	0	780	780	0	0
010-435-998	Total District Court	84,287	81,531	84,550	87,550	44,226	92,435

Judicial Services

Account #	Description	2004	2011	2012	2014	2014	2015
		Budgeted	Adopted	Actual	Adopted	3/31/14 Actual	Adopted
010-436-310	Paperback Books		551	105	200	0	300
010-436-401	Court Appointed Atty Criminal	36,000	121,275	96,222	84,000	59,967	118,000
010-436-402	Court Reporter/Experts/Invest	3,109	28,665	9,787	14,000	3,420	12,000
010-436-403	Mental Evaluations	13,000	3,308	4,000	2,500	3,910	10,000
010-436-404	Court Appointed Atty CPS		55,125	42,508	23,000	7,974	30,000
010-436-405	Court Appointed Atty JUV		4,000	4,077	2,000	3,279	7,000
010-436-406	Assigned Judges		0	0	0		1,000
010-436-410	Indigent Def Atty Exp Other			188	100	0	200
010-436-490	Jury	10,000	20,000	0	18,000	5,000	14,000
010-436-498	Misc Appeal Records	10,000	12,000	4,820	4,500	1,761	5,000
010-436-998	Total Judicial Services	72,109	244,924	161,707	148,300	85,310	197,500

District Clerk

Account #	Description	2011	2012	2013	2014	2014	2015
		Adopted	Actual	Adopted	Adopted	3/31/14 Actual	Adopted
010-450-101	Elected Official Salary	47,809	49,243	49,243	50,720	25,360	52,242
010-450-103	Chief Deputy Salary	27,944	25,983	0	0	0	0
010-450-109	Clerk Salary	77,527	71,571	106,502	109,697	53,835	112,988
010-450-201	Social Security	11,726	10,994	11,914	12,272	5,848	12,640
010-450-202	Group Medical Insurance	35,750	39,855	41,250	41,500	19,825	43,500
010-450-203	Retirement	12,032	11,783	12,833	13,828	6,741	15,036
010-450-206	Term Life Ins	690	525	701	722	309	611
010-450-311	Postage	7,868	5,911	7,200	7,200	5,000	7,000
010-450-325	Operating Supplies	8,260	6,083	8,260	8,260	1,196	8,260
010-450-403	Records Management	0	0	0	0	0	579
010-450-420	Telephone	3,343	1,986	1,800	1,800	1,094	1,800
010-450-430	Conference/Dues/Training	2,228	2,075	1,900	1,900	1,242	1,900
010-450-452	Equipment Maintenance & Repa	1,082	0	0	0	0	0
010-450-460	Equipment Lease	704	580	704	704	290	704
010-450-455	Computer Maintenance	0	0	0	0	0	0
010-450-575	Machinery & Equipment	0	0	0	0	0	0
010-450-998	Total District Clerk	236,963	226,589	242,308	248,603	120,741	257,260

		Current	Increase 3%	Total
District Clerk				
101	Elected Official	50,720	1,522	52,242
109	Chief Deputy Clerk	0	0	0
109	Clerks 4	109,697	3,291	112,988
		109,697	3,291	112,988

Justice of the Peace, Pct #1

Account #	Description	2011 Adopted	2012 Actual	2013 Adopted	2014 Adopted	2014	2015
						3/31/14 Actual	Adopted
010-455-101	Elected Official Salary	47,809	49,243	49,243	50,720	25,360	52,242
010-455-111	Telephone Allowance	0	0	0	0	0	0
010-455-109	Clerks Salary	51,375	52,916	52,916	54,503	27,251	56,138
010-455-201	Social Security	7,588	7,749	7,815	8,050	3,987	8,291
010-455-202	Group Medical Insurance	21,450	17,638	24,750	16,600	12,616	26,100
010-455-203	Retirement	7,786	8,196	8,418	9,070	4,480	9,863
010-455-206	Term Life Ins	446	365	460	474	205	492
010-455-311	Postage Expense	975	562	775	600	323	600
010-455-325	Operating Supplies	2,860	3,099	2,900	2,900	802	2,950
010-455-420	Telephone	5,352	3,873	5,000	3,500	2,552	3,950
010-455-430	Conference/Dues/Training	3,174	3,145	2,287	2,000	1,486	3,275
010-455-440	Mileage & Vehicle Expense	3,740	3,848	4,205	4,400	2,421	4,650
010-455-452	General Repair & Maintenance	1,075	0	550	200	0	200
010-455-460	Copier Lease	400	324	400	0	0	0
010-455-575	Machinery & Equipment	0	0	0	0	0	0
010-455-998	Total JP #1	154,030	150,958	159,719	153,016	81,483	168,750

JP #1	Current	Increase 3%	Total
101 Elected Official	50,720	1,522	52,242
109 Clerks 2	54,503	1,635	56,138
	0	0	0
	54,503	1,635	56,138

Justice of the Peace, Pct #2

Account #	Description	2011	2012	2013	2014	2014	2015
		Adopted	Actual	Adopted	Adopted	3/31/14 Actual	Adopted
010-456-101	Elected Official Salary	47,809	49,243	49,243	50,720	25,360	52,242
010-456-109	Clerks Salary	52,860	47,747	54,446	51,500	22,916	53,045
010-456-111	Telephone Allowance	1,080	1,080	1,080	0	0	0
010-456-201	Social Security	7,784	7,456	8,015	7,820	3,660	8,054
010-456-202	Group Medical Insurance	21,450	22,872	24,750	24,900	10,620	26,100
010-456-203	Retirement	7,903	7,704	8,544	8,811	4,112	9,581
010-456-206	Term Life Ins	458	343	471	460	188	390
010-456-311	Postage Expense	757	676	757	700	0	700
010-456-325	Operating Supplies	1,947	1,290	1,447	1,200	464	1,000
010-456-420	Telephone	4,438	2,991	4,438	3,500	2,036	3,500
010-456-430	Conference/Dues/Training	2,487	1,857	2,287	2,000	1,222	2,000
010-456-440	Mileage & Vehicle Expense	2,704	1,892	2,704	2,400	675	2,400
010-456-452	General Repair & Maintenance	290	0	90	90	0	90
010-456-450	Copier Lease	1,298	1,037	1,298	0	0	0
010-456-575	Machinery & Equipment	0	0	0	0	0	0
010-456-998	Total JP #2	153,264	146,188	159,570	154,101	71,253	159,102

		Increase		Total
JP #2		Current	3%	
101	Elected Official	50,720	1,522	52,242
109	Clerks 2	51,500	1,545	53,045
		0	0	0
		51,500	1,545	53,045

Justice of the Peace, Pct #3

Account #	Description	2011	2012	2013	2014	2014	2015
		Adopted	Actual	Adopted	Adopted	3/31/14 Actual	Adopted
010-457-101	Elected Official Salary	47,809	49,243	49,243	50,720	25,360	52,242
010-457-109	Clerk Salary	53,289	54,111	54,888	48,054	22,254	49,496
010-457-111	Telephone Allowance	1,560	660	660	660	330	660
010-457-201	Social Security	7,853	7,190	8,017	7,607	3,579	7,833
010-457-202	Group Medical Insurance	21,450	23,488	24,750	24,900	10,619	26,100
010-457-203	Retirement	7,936	8,293	8,580	8,514	4,050	9,258
010-457-206	Term Life Ins	462	370	472	447	186	379
010-457-311	Postage	1,260	435	750	750	184	750
010-457-325	Operating Supplies	800	965	1,575	800	463	800
010-457-420	Telephone	2,700	3,821	2,500	2,900	2,527	2,900
010-457-430	Conference/Dues/Training	3,500	385	1,000	2,000	650	2,000
010-457-440	Mileage & Vehicle Expense	3,500	2,789	2,400	3,000	1,572	3,000
010-457-452	General Repair & Maintenance	0	0	0	0	0	0
010-457-460	Copier Lease	0	1,575	1,736	0		0
010-457-575	Machinery & Equipment	0	0	0	0	0	0
010-457-998	Total JP #3	152,119	153,325	156,570	150,352	71,775	155,418

JP #3		Current	Increase 3%	Total
101	Elected Official	50,720	1,522	52,242
109	Clerks 2	48,054	1,442	49,496
		0	0	0
		48,054	1,442	49,496

Justice of the Peace, Pct #4

Account #	Description	2011	2012	2013	2014	2014	2015
		Adopted	Actual	Adopted	Adopted	3/31/14 Actual	Adopted
010-458-101	Elected Official Salary	47,809	49,243	49,243	50,720	25,360	52,242
010-458-109	Clerks Salary	55,869	57,544	57,545	59,270	29,635	61,048
010-458-201	Social Security	7,931	7,765	8,169	8,414	3,887	8,667
010-458-202	Group Medical Insurance	21,450	25,474	24,750	24,900	13,452	26,100
010-458-203	Retirement	8,139	8,567	8,799	9,481	4,683	9,766
010-458-206	Term Life Ins	467	382	481	495	214	510
010-458-311	Postage	600	356	500	500	0	500
010-458-325	Operating Supplies	2,000	1,475	1,500	1,500	389	1,500
010-458-420	Telephone	3,360	2,393	2,750	2,750	1,647	2,750
010-458-430	Conference/Dues/Training	3,800	1,374	1,800	2,000	1,424	2,000
010-458-440	Mileage & Vehicle Expense	475	222	275	275	62	275
101-458-452	General Repair & Maintenance	0	0	0	0	0	0
010-458-460	Copier Lease	1,628	1,421	1,628	0	0	0
010-458-575	Machinery & Equipment	0	0	0	0	0	0
010-458-998	Total JP #4	153,528	156,215	157,440	160,305	80,753	165,357

JP #4	Current	Increase 3%	Total
101 Elected Official	50,720	1,522	52,242
109 Clerks 2	59,270	1,778	61,048
	0	0	0
	59,270	1,778	61,048

County Attorney

Account #	Description	2011	2012	2013	2014	2014	2015
		Adopted	Actual	Adopted	Adopted	3/31/14 Actual	Adopted
010-475-101	Elected Official Salary	50,325	51,835	51,835	53,900	4,449	55,517
010-475-103	Office Staff	111,401	113,754	114,743	116,401	55,532	119,893
010-475-109	Part-time Assistant Co.Atty	43,108	44,379	44,401	45,733	23,505	47,105
010-475-110	State Supplement	20,834	20,833	20,834	23,333	1,944	23,333
010-475-111	Telephone/Day Meals	2,171	1,800	2,000	2,000	150	1,000
010-475-113	Part-Time Wages	3,000	2,000	2,000	2,000	205	2,000
010-475-201	Social Security	17,659	17,700	18,040	20,978	6,442	21,451
010-475-202	Group Medical Insurance	35,750	40,470	41,250	41,500	16,284	43,500
010-475-203	Retirement	18,121	18,035	19,431	20,053	7,250	20,505
010-475-206	Term Life Ins	1,039	804	1,061	1,095	332	1,120
010-475-311	Postage	4,000	0	3,000	3,000	49	2,500
010-475-325	Operating Supplies	3,500	3,821	4,933	4,000	2,942	4,500
010-475-420	Telephone	3,000	151	1,200	500	0	0
010-475-430	Conference/Dues/Training	6,000	5,826	6,500	6,000	1,745	7,000
010-475-440	Mileage & Vehicle Expense	1,935	810	1,000	1,000	336	1,500
010-475-452	General Repair & Maintenance	1,600	649	1,200	700	351	700
010-475-470	Professional Services	1,200	1,246	1,200	1,200	600	1,200
010-475-575	Machinery & Equipment	1,200	0	0	0	0	4,120
010-475-998	Total County Attorney	325,843	324,113	334,628	343,394	122,117	356,944

	County Attorney	Current	Increase 3%	Total	
101	Elected Official	53,900	1,617	55,517	Computer, laptop, scanner
110	Supplement	23,333		23,333	(2) projectors, AC unit \$4,
103	Clerks 4	116,401	3,492	119,893	
109	PT Co Attorney	45,733	1,372	47,105	
		162,134	4,864	166,998	

District Attorney

Account #	Description	2011	2012	2013	2014	2015	2015
		Adopted	Actual	Adopted	Adopted	3/31/14 Actual	Adopted
010-476-109	Salaries	166,041	142,514	165,675	167,893	78,535	176,288
010-476-103	Telephone Allowance	0	0	0	0	0	0
010-476-201	Social Security	12,892	11,091	13,583	12,844	6,040	13,987
010-476-202	Group Medical Insurance	23,635	28,677	29,475	32,537	13,515	35,433
010-476-203	Retirement	12,471	11,893	14,293	20,869	10,454	22,726
010-476-204	Workman's Compensation	1,497	556	750	1,133	831	1,233
010-476-205	Unemployment Insurance	743	556	375	269	95	293
010-476-206	Term Life Ins	720	530	706	739	0	805
010-476-310	Office Supplies	1,810	3,063	2,287	3,055	805	3,055
010-476-325	Operating Supplies Expense	5,946	1,411	5,336	5,621	1,300	5,621
010-476-402	Court Reporter Exp	2,000	3,534	2,000	2,000	0	0
010-476-420	Telephone Expense	2,555	1,197	1,767	1,725	1,108	1,725
010-476-430	Conference/Dues & Training	3,619	2,731	3,000	2,933	1,156	2,933
010-476-440	Mileage & Vehicle Expense	3,102	1,371	2,250	2,200	523	2,200
010-476-452	General Maintenance & Repair	4,000	1,240	0		0	
010-476-455	Computer Maintenance	1,108	23	1,000	978	679	978
010-476-460	Copier Rent Lease	1,135	1,105	1,268	1,239	722	1,460
010-476-470	Professional Services	4,000	3,188	5,000	5,000	0	5,000
010-476-575	Machinery & Equipment	0	0	0	855	0	1,222
010-476-998	Total District Attorney	247,274	214,680	248,766	261,890	115,765	274,959

	District Attorney	Current	Increase 3%	Total	
102	ADA 6	386,000	11,580	96,225	No Detail for new year
103	Investigator 2	76,000	2,280	20,409	Additional Grant exp
109	Admin Staff 8	225,000	6,750	51,260	5,862
		687,000	9,030	167,894	

Elections

Account #	Description	2011	2012	2013	2014	2014	2015
		Adopted	Actual	Adopted	Adopted	3/31/14 Actual	Adopted
010-490-103	Election Administrator	30,705	30,688	31,500	32,445	16,223	33,418
010-490-113	Part Time Clerk Wages	25,995	17,629	32,064	32,416	15,018	33,388
010-490-114	Temporary Election Workers	17,538	40,115	32,392	24,000	19,780	24,000
010-490-201	Social Security	5,679	4,732	7,341	6,798	2,538	6,947
010-490-202	Group Medical Insurance	14,300	8,491	8,250	8,300	4,248	8,700
010-490-203	Retirement	5,828	3,877	5,238	5,591	2,662	6,079
010-490-206	Term Life Ins	334	173	284	400	122	336
010-490-311	Postage	7,000	3,507	4,500	3,500	84	4,500
010-490-312	Voter Card Mailout	2,000	3,596	2,000	4,400	3,836	2,000
010-490-325	Operating Supplies	5,000	3,247	3,000	3,500	2,191	4,500
010-490-400	Election Expense	15,000	9,061	7,866	9,300	5,449	9,300
010-490-420	Telephone	2,500	1,923	1,800	1,800	1,211	1,800
010-490-430	Conference/Dues/Training	7,000	3,137	6,000	4,000	2,123	4,000
010-490-440	Mileage & Vehicle Expense	1,300	1,563	2,500	2,000	875	2,000
101-490-452	General Repair & Maintenance	20,000	31	1,880	900	0	900
010-409-455	Computer Maint (Hart Int)		11,421	12,200	12,200	11,659	14,085
010-490-460	Copier Lease	4,000	1,872	2,050	2,050	936	2,600
010-490-575	Machinery & Equipment	8,290	6,290	6,550	4,000	0	4,000
010-490-998	Total Elections	172,469	151,354	167,414	157,600	88,953	162,554

Elections		Current	Increase 3%	Total	
103	Administrator	32,445	973	33,418	Windows Update
109	PT Clerks 2	32,416	972	33,388	Flashcards 4,000
	Election workers Est	0	0	24,000	
		32,416	972	57,388	

County Auditor

Account #	Description	2011	2012	2013	2014	2014	2015
		Adopted	Actual	Adopted	Adopted	3/31/14 Actual	Adopted
010-495-102	Appointed Official Salary	60,490	62,305	62,305	64,174	32,087	66,500
010-495-103	Vehicle Allowance	2,800	2,000	2,000	3,230	1,615	2,800
010-495-109	Assistant Auditors	92,964	87,190	93,000	92,410	44,661	100,992
010-495-201	Social Security	11,953	11,294	12,034	12,226	5,932	13,027
010-495-202	Group Medical Insurance	28,600	22,820	20,625	22,025	8,594	31,899
010-495-203	Retirement	12,266	11,479	12,962	14,048	6,535	15,497
010-495-206	Term Life Ins	703	512	629	719	299	630
010-495-325	Operating Supplies	4,000	1,877	3,000	3,000	808	3,000
010-495-420	Telephone	1,400	606	1,000	1,500	645	1,300
010-495-430	Conference/Dues/Training	1,500	654	650	800	530	900
010-495-440	Mileage & Vehicle Expense	250	111	100	50	0	100
010-495-452	General Repair & Maintenance	500	264	266	266	197	266
010-495-455	Computer Maintenance	841	0	200	200	0	200
010-495-575	Machinery & Equipment	1,025	0	0	0	0	0
010-495-998	Total County Auditor	219,292	201,110	208,771	214,648	101,904	237,112

		Current	Increase 3%	Total
Co Auditor				
101	Auditor	64,174	2,326	66,500
109	Assistant Auditors (3)	73,910	27,082	100,992
	Change Part time to full (-1)	18,500	(18,500)	
		92,410	8,582	100,992

County Treasurer

Account #	Description	2011	2012	2013	2014	2014	2015
		Adopted	Actual	Adopted	Adopted	3/31/14 Actual	Adopted
010-497-101	Elected Official Salary	47,809	49,243	49,243	50,720	25,360	52,242
010-497-109	Clerks Salary	26,520	28,693	28,861	29,727	14,805	30,619
010-497-114	Part Time Clerk Wages	4,160	1,905	2,660	2,740	0	10,000
010-497-201	Social Security	6,004	5,370	6,178	6,364	2,675	7,104
010-497-202	Group Medical Insurance	14,300	16,983	16,500	16,600	8,496	17,400
010-497-203	Retirement	6,161	6,252	6,655	7,171	3,420	8,450
010-497-206	Term Life Ins	353	279	363	374	157	344
010-497-311	Postage	4,338	3,466	2,000	2,000	1,534	3,000
010-497-325	Operating Supplies	3,000	1,286	2,000	2,500	786	2,500
010-497-420	Telephone	276	34	75	75	0	75
010-497-430	Conference/Dues/Training	3,055	3,092	3,100	2,000	1,142	4,000
010-497-452	General Repair & Maintenance	575	0	500	500	0	500
010-497-575	Machinery & Equipment	0	0	2,000	0	0	1,000
010-497-998	Total County Treasurer	116,552	116,602	120,136	120,771	58,373	137,233

		Current	Increase 3%	Total	
Treasurer					
101	Elected Official	50,720	1,522	52,242	Computer and printer 1,000
109	Deputy Treasurer	29,727	892	30,619	
	Part time Assistant (1)	2,740	7,260	10,000	
		32,467	8,152	40,619	

County Tax Assessor/Collector

Account #	Description	2011	2012	2013	2014	2014	2015
		Actual	Actual	Budget	Adopted	3/31/14 Actual	Adopted
010-499-101	Elected Official Salary	47,809	49,243	49,243	50,720	25,360	52,242
010-499-109	Clerks Salaries	130,603	129,900	117,271	117,832	58,916	122,367
010-499-113	Part Time Clerks Wages	46,610	60,069	67,770	69,803	30,162	71,897
010-499-201	Social Security	16,677	17,971	19,242	19,242	8,397	19,242
010-499-202	Group Medical Insurance	32,474	41,802	47,160	41,500	21,240	43,500
010-499-203	Retirement	17,747	19,191	19,305	20,546	9,743	22,432
010-499-206	Term Life Ins	768	855	1,054	1,073	446	912
010-499-311	Postage	16,610	16,410	16,500	16,500	7,449	17,000
010-499-325	Operating Supplies	5,710	4,056	6,100	6,000	2,458	6,000
010-499-420	Telephone	427	444	500	500	378	600
010-499-430	Conference/Dues/Training	4,061	3,102	3,150	2,675	2,096	4,500
010-499-440	Mileage & Vehicle Expense	93	286	200	100	0	100
010-499-452	General Repair & Maintenance	3,408	3,408	3,500	3,500	1,704	3,500
010-499-455	Computer Maint/Repair	19,200	21,360	23,000	23,000	16,560	23,250
010-499-460	Office Equipment Rental	1,639	1,513	1,600	1,600	756	1,600
010-499-470	Contract Services	7,400	7,526	9,000	8,750	7,225	8,800
010-499-575	Machinery & Equipment	0	0	0	700	0	700
010-499-998	Total Tax A/C	351,236	377,137	384,595	384,041	192,890	398,642

		Current	Increase	Total	
<u>Tax Assessor/Collector</u>			3%		
101	<u>Elected Official</u>	50,720	1,522	52,242	
109	<u>Clerks (4)</u>	117,832	4,535	122,367	includes (2) 500 increase
113	<u>Part time Clerks (4)</u>	69,803	2,094	71,897	
		187,635	6,629	194,264	

Data Processing Department

Account #	Description	2011	2012	2013	2014	2014	2015
		Adopted	Actual	Adopted	Adopted	3/31/14 Actual	Adopted
010-503-102	IT Tech	31,200	29,376	32,136	32,960	15,774	33,949
010-503-111	Telephone Allowance	1,800	400	500	500	240	500
010-503-201	Social Security Expense	2,525	2,224	2,497	2,560	1,152	2,635
010-503-202	Group Medical Insurance	7,150	6,505	8,250	8,300	4,113	8,700
010-503-203	Retirement	2,449	2,355	2,689	2,884	1,291	3,135
010-503-206	Term Life Ins	140	105	147	151	58	127
010-503-325	Supplies	800	752	800	500	501	500
010-503-330	Fuel/Oil/Flats	0	259		1000	0	1000
010-503-430	Conference/Dues/Training	800		300	300	0	800
010-503-451	Mileage/Vehicle Maintenance			1800	1000	445	1000
010-503-452	General Maintenance & Repair	700	0	500	500	194	500
010-503-455	Computer Lease & Maintenance	103,110	85,747	95,000	100,000	89,175	100,000
010-503-482	Contract Services	10,000	2,368	6,000	10,000	2,608	12,500
010-503-575	Machinery & Equipment	0	0	34,000	34,000	26,889	56,500
010-503-998	Total Data Processing	160,674	130,090	184,619	194,655	142,441	221,846

	Data Processing	Current	Increase 3%	Total
102	IT Tech	32,960	989	33,949

Buildings & Maintenance

Account #	Description	2014					
		2011 Adopted	2012 Actual	2013 Adopted	2014 Adopted	3/31/14 Actual	2015 Adopted
010-510-102	Department Head	41,991	42,415	43,251	43,687	21,843	44,998
010-510-103	Telephone Allowance	3,020	2,810	3,020	3,480	1,410	3,480
010-510-114	Overtime			4,000	4,000	0	4,000
010-510-110	Maintenance Salaries	81,626	81,521	84,075	78,561	40,132	80,918
010-510-111	Custodian Salaries	50,016	51,516	51,516	53,061	26,530	54,653
010-510-201	Social Security	13,514	11,623	14,218	13,983	6,162	14,386
010-510-202	Group Medical Insurance	42,900	50,298	49,500	49,800	25,488	52,200
010-510-203	Retirement	13,867	14,077	15,315	15,756	7,524	17,112
010-510-206	Term Life Ins	795	627	836	823	344	696
010-510-325	Operating Supplies	19,071	49,675	50,000	55,000	27,865	55,000
010-510-329	Janitorial Supplies	29,925	0	0	0	0	0
010-510-330	Fuel/Oil/Flats	10,270	14,550	14,000	14,000	6,513	14,000
010-510-405	Pest Control	5,908	0	500	500	68	1,000
010-510-420	Telephone	18,025	45,428	40,000	40,000	16,939	34,000
010-510-421	Utilities-Courthouse	30,801	39,193	30,000	50,000	25,511	43,000
010-510-422	Utilities-Courthouse Annex	27,037	20,935	27,000	27,000	11,661	22,000
010-510-423	Utilities-LEC	82,194	76,662	83,000	83,000	14,158	73,000
010-510-424	Utilities-Ag Bldg	18,926	16,327	18,000	18,000	6,507	13,000
010-510-425	Utilities Expense-Other	51,912	52,998	50,000	97,000	65,262	92,000
010-510-426	Utilities-Llano Lib	25,956	22,548	24,000	23,000	8,687	18,000
010-510-427	Utilities-Kingsland Library	18,385	15,544	17,500	17,000	7,846	14,000
010-510-428	Utilities-Lakeshore Library	2,678	0	500	500	0	500
010-510-430	Training	649	0	200	200	0	1,500
010-510-440	Mileage Expense	2,708	740	800	800	397	800
010-510-451	Vehicle Maintenance & Repair	2,596	3,649	2,400	3,000	554	3,000
010-510-452	General Maintenance & Repair	28,275	72,657	38,000	38,000	18,747	38,000
010-510-453	Building Maintenance & Repair	60,483	43,944	48,000	48,000	2,757	48,000
010-510-454	Tower Maintenance		21,317	40,000	60,000	21,506	60,000
010-510-470	Janitorial/Grounds Contracts	12,978	15,280	13,500	13,500	4,840	13,500
010-510-472	Contract - Others	15,978	2,630	6,000	5,000	4,474	9,000
010-510-495	Dumpster Fees	3,884	4,449	4,800	5,000	3,497	7,000
010-510-520	Land & Building Purchases	0	0	0	0	0	0
010-510-555	Building Improvements	64,497	8,238	42,000	42,000	5,225	42,000
010-510-570	Machinery & Equipment vehicle	22,770	0	0	0		29,000
010-510-575	Machinery & Equipment	3,335	737	9,500	2,500	0	2,500
010-510-576	Capital Outlay	0	0	0	0	0	0
010-510-630	Principal						46,615
010-510-670	Interest						33,254
010-510-998	Total Buildings & Maintenance	806,970	782,388	825,432	906,151	382,448	986,111

	Current	Increase 3%	Total	
102	Supervisor	43,687	1,311	44,998
110	Maintenance (3)	78,561	2,357	80,918
111	Custodians (2)	53,061	1,592	54,653
		131,622	3,949	135,571

Fire & E.M.S.

Account #	Description	2011	2012	2013	2014	2014	2015
		Adopted	Actual	Adopted	Adopted	3/31/14 Actual	Adopted
010-540-412	Scott & White Llano 1115 Waive	150,000	162,500	150,000	150,000	87,820	150,000
010-540-413	Horseshoe Bay E.M.S.	0	0	0	0	0	0
010-540-415	Volunteer Fire - Kingsland	2,000	0	2,500	2,500	0	2,700
010-540-416	Volunteer Fire - Castell	2,000	0	2,200	2,200	0	2,400
010-540-417	Volunteer Fire - Tow	2,000	0	2,200	2,200	0	2,400
010-540-418	Volunteer Fire - Sunrise Beach	2,000	2,200	2,200	2,200	2,200	2,400
010-540-419	Volunteer Fire - Deerhaven	2,000	0	0	0	0	0
010-540-421	Volunteer Fire - Valley Spring	2,000	2,200	2,200	2,200	2,200	2,400
010-540-422	Volunteer Fire - Sandy Harbor	2,000	0	2,200	2,200	2,200	2,400
010-540-575	Machinery & Equipment	0	0	0	0	0	0
010-540-998	Total Fire & E.M.S.	164,000	166,900	163,500	163,500	94,420	164,700

Constable, Precinct #1

Account #	Description	2011	2012	2013	2014	2014	2015
		Adopted	Actual	Adopted	Adopted	3/31/14 Actual	Adopted
010-550-101	Elected Official Salary	35,099	36,152	36,152	37,237	18,618	38,354
010-550-111	Telephone Allowance	900	900	900	1,200	600	1,200
010-550-201	Social Security	2,754	2,813	2,834	2,940	1,398	3,026
010-550-202	Group Medical Insurance	7,150	8,491	8,250	0	12	0
010-550-203	Retirement	2,755	2,900	2,979	3,210	1,585	3,490
010-550-206	Term Life Ins	158	129	163	168	73	142
010-550-325	Operating Supplies	1,680	1,312	2,000	1,000	719	1,000
010-550-330	Fuel, Oil & Flats	6,000	2,498	3,700	3,000	1,179	3,000
010-550-420	Telephone	650	517	700	500	0	500
010-550-430	Conference/Dues/Training	545	336	600	0	0	0
010-550-451	Vehicle Maintenance	1,840	1,880	2,000	1,000	495	1,000
010-550-452	General Repair & Maintenance	900	1,857	1,000	300	80	300
010-550-630	Vehicle Lease	0	0	0	0	0	0
010-550-575	Machinery & Equipment	0	0	0	0	0	0
010-550-576	Capital Outlay	0	0	0	0	0	0
010-550-998	Total Constable, Pct#1	60,431	59,786	61,278	50,555	24,760	52,012

		Current	Increase 3%	Total	
	Constable Pct #1				Vehicle & Equipment 32,000
101	Elected Official	37,237	1,117	38,354	

Constable, Precinct #2

Account #	Description	2011	2012	2013	2014	2014	2015
		Adopted	Actual	Adopted	Adopted	3/31/14 Actual	Adopted
010-551-101	Elected Official Salary	35,099	36,152	36,152	37,237	18,618	25,000
010-551-111	Telephone Allowance	480	480	480	480	240	480
010-551-201	Social Security	2,722	2,802	2,802	2,885	1,443	1,949
010-551-202	Group Medical Insurance	7,150	8,491	8,250	8,300	4,248	8,700
010-551-203	Retirement	2,755	2,900	2,979	3,210	1,585	2,275
010-551-206	Term Life Ins	158	129	163	168	73	93
010-551-325	Operating Supplies	2,000	481	1,000	1,000	115	1,000
010-551-330	Fuel/Oil/Flats	4,000	4,660	4,500	3,500	1,256	3,500
010-551-420	Telephone	0	0	0	0	0	0
010-551-430	Conference/Dues/Training	500	0	0	0	0	0
010-551-451	Vehicle Maintenance	1,000	656	1,000	1,000	95	1,000
010-551-452	General Maint/Repairs	211	0	0	0	0	0
010-551-575	Machinery & Equipment	2,000				0	
010-551-576	Capital Outlay	0	0	0	0	0	0
010-551-998	Total Constable, Pct#2	58,075	56,752	57,326	57,780	27,673	43,997

Constable Pct #	Current	Increase 3%	Total
101 Elected Official	37,237	0	25,000

Constable, Precinct #3

Account #	Description	2011	2012	2013	2014	2014	2015
		Adopted	Actual	Adopted	Adopted	3/31/14 Actual	Adopted
010-552-101	Elected Official Salary	35,099	36,152	36,152	37,237	18,618	38,354
010-552-111	Telephone Allowance	1,200	1,200	1,200	1,200	600	1,200
010-552-201	Social Security	2,777	2,730	2,857	2,940	1,403	3,026
010-552-202	Group Medical Insurance	7,150	8,491	8,250	8,300	4,248	8,700
010-552-203	Retirement	2,755	2,900	2,979	3,210	1,585	3,490
010-552-206	Term Life Ins	158	129	163	168	73	142
010-552-325	Operating Supplies	1,876	1,717	1,040	1,274	379	959
010-552-330	Fuel/Oil/Flats	3,500	3,105	3,450	3,300	1,325	3,300
010-552-420	Telephone	360	0	0	0	0	0
010-552-430	Conference/Dues/Training	700	657	1,181	1,281	185	911
010-552-441	Vehicle Maintenance	1,000	4,208	2,775	500	18	575
010-552-452	General Maintenance & Repair	385	19	240	100		100
010-552-575	Machinery & Equipment	0	594	0	2,500	0	0
010-552-576	Capital Outlay - Vehicle	0	0	0	0	0	0
010-552-998	Total Constable, Pct#3	56,960	61,902	60,287	62,010	28,434	60,757

Constable Pct #3		Current	Increase 3%	Total
101	Elected Official	37,237	1,117	38,354

Constable, Precinct #4

Account#	Description	2011	2012	2013	2014	2014	2015
		Adopted	Actual	Adopted	Adopted	3/31/14 Actual	Adopted
010-553-101	Elected Official Salary	35,099	36,152	36,152	37,237	18,078	38,354
010-553-111	Telephone Allowance	480	480	480	480	240	480
010-553-201	Social Security	2,722	2,802	2,802	2,885	1,381	2,971
010-553-202	Group Medical Insurance	7,150	8,492	8,250	8,300	4,248	8,700
010-553-203	Retirement	2,755	2,900	2,979	3,210	1,539	3,490
010-553-206	Term Life Ins	158	129	163	168	71	142
010-553-325	Operating Supplies	2,704	882	1,500	1,200	223	1,000
010-553-330	Fuel/Oil/Flats	4,000	3,156	4,800	3,750	1,366	3,900
010-553-430	Conference/Dues/Training	1,000	0	500	1,000	0	1,000
010-553-444	Mileage	0	0	0	0	0	0
010-553-451	Vehicle Maintenance	2,400	2,266	1,000	500	109	1,000
010-553-452	General Maint	285	0	800	0	0	0
010-553-575	Machinery & Equipment	2,000	0	1,000	900	0	0
010-553-576	Capital Outlay	0	0	0	0	0	0
010-553-998	Total Constable, Pct#4	60,753	57,259	60,426	59,630	27,255	61,037

Constable Pct #4		Current	Increase 3%	Total
101	Elected Official	37,237	1,117	38,354

Sheriff Department

Account #	Description	2011	2012	2013	2014	2014	2015
		Adopted	Actual	Adopted	Adopted	3/31/14 Actual	Adopted
010-560-101	Elected Official Salary	50,325	51,835	51,835	53,390	25,917	54,992
010-560-103	Chief Deputy/Jailer/Dispatcher	113,198	94,475	114,489	117,924	55,460	121,462
010-560-104	Lt/Sgt Salaries	183,681	201,649	151,971	156,530	75,985	161,226
010-560-105	Investigator Salary	187,894	193,391	193,384	199,181	96,690	205,156
010-560-106	Deputy Salaries	539,510	576,495	590,936	608,664	291,010	626,924
010-560-107	Dispatcher Salaries	240,712	251,386	236,853	243,959	118,479	251,278
010-560-108	Jailer Salaries	279,384	295,353	300,297	335,306	145,527	345,365
010-560-109	Office Assistant	102,702	99,821	85,700	88,271	30,387	90,919
010-560-110	ACO & Code Enforcement/911	32,105	33,067	69,689	100,603	34,844	103,621
010-560-111	Telephone /Day Meals	18,464	15,870	16,220	16,220	7,895	16,220
010-560-112	Temporary Dispatchers	23,908	8,355	8,750	8,750	2,430	8,750
010-560-113	Temporary Deputies	6,450	4,439	4,000	4,000	1,293	4,000
010-560-114	Salary Incentives	26,000	18,650	21,200	28,473	9,550	28,473
010-560-115	Temporary Jailers		5,550	15,271	6,500	4,896	6,500
010-560-201	Social Security	138,031	136,710	142,336	150,534	66,428	154,904
010-560-202	Group Medical Insurance	378,950	437,474	453,750	453,750	215,936	495,900
010-560-203	Retirement	141,640	147,128	153,313	162,144	73,052	184,265
010-560-206	Term Life Ins	7,619	6,557	7,880	8,379	3,303	7,421
010-560-311	Postage	6,500	4,000	6,500	6,500	0	6,500
010-560-325	Operating Supplies	40,000	39,504	44,000	44,000	28,457	62,000
010-560-326	Narcotic Funds	10,000	1,032	5,000	5,000	364	5,000
010-560-328	Tires	12,000	11,722	12,000	12,000	5,309	12,000
010-560-330	Fuel/Oil/Flats	139,000	154,610	160,000	160,000	71,810	160,000
010-560-335	Food for Prisoners	93,700	82,974	95,000	95,000	43,238	105,000
010-560-338	Signs						1,000
010-560-420	Telephone	26,000	19,539	18,000	18,000	10,980	18,000
010-560-430	Conference/Dues/Training	18,000	13,720	15,000	15,000	11,004	15,000
010-560-440	Prisoner Transfer	2,700	374	2,000	2,000	353	2,000
010-560-450	Vehicle Installs	8,000	4,500	6,000	6,000	0	4,000
010-560-451	Vehicle Maintenance	41,000	37,607	44,000	44,000	10,145	44,000
010-560-452	General Repair & Maintenance	10,500	3,271	8,000	8,000	1,452	8,000
010-560-453	LEC Building Maint	650	1,285	1,000	1,000	0	1,000
010-560-455	Computer Maintenance	5,343	125	4,000	4,000	0	4,000
010-560-460	Copier Rental Lease	7,500	5,500	6,000	6,000	2,323	6,000
010-560-468	Uniforms	12,000	9,638	12,000	12,000	6,956	12,000
010-560-480	Inmate Medical	60,000	51,484	60,000	60,000	12,578	60,000
010-560-482	Prisoner Housing	15,000	6,075	8,000	8,000	3,240	60,000
010-560-485	Victim Medical Examinations	10,500	1,758	5,000	5,000	0	5,000
010-560-570	Road Equipment	120,550	89,138	0	0	0	64,000
010-560-575	Machinery & Equipment	28,800	15,718	0	0	5,872	31,436
010-560-576	Capital Outlay	52,850	17,145	37,000	37,000	0	15,000
		0	0	0	0	0	0
010-560-998	Total Sheriff Department	3,191,166	3,148,927	3,166,374	3,291,078	1,473,163	3,568,311

Sheriff's Department		Current	Increase 3%	Total
101	Elected Official	53,390	1,602	54,992
103	Chief Deputy/Jailer/Dispatch (3)	117,924	3,538	121,462
104	Lt/Sgt Salaries (4)	156,530	4,696	161,226
105	Investigator Salary (5)	199,181	5,975	205,156
106	Deputy Salaries (17)	608,664	18,260	626,924
107	Dispatcher Salaries (9)	243,959	7,319	251,278
108	Jailer Salaries (12)	335,306	10,059	345,365
109	Office Assistants Salary (3)	88,271	2,648	90,919
110	ACO & Code Enforcement/911 (3)	100,603	3,018	103,621
		1,903,828	57,115	1,960,943

Public Safety & Contingency

Account #	Description	2011 Adopted	2012 Actual	2013 Adopted	2014 Adopted	2014 3/31/14 Actual	2015 Adopted
			0	0	0	0	0
010-580-325	Rabies/Animal Control Misc	0	0	0	0	0	4,000
010-580-470	Code Enforcement	0	0	0	0	0	5,000
010-580-480	SO/Jail Contingency	0	0	0	0	0	65,000
010-580-575	Emergency Operation Center	0	0	0	0	0	10,000
010-580-576	Equipment/Veh/Radios Etc	0	0	0	0	0	64,000
010-580-998	Total 911 Emergency Mgmt.	0	0	0	0	0	148,000

AgriLife Extension Service

Account #	Description	2011	2012	2013	2014	2014	2015
		Adopted	Actual	Adopted	Adopted	3/31/14 Actual	Adopted
010-665-102	Ag Extension Agents	32,720	32,326	31,633	32,582	16,291	33,559
010-665-109	Secretary Salary	32,839	33,824	33,824	34,839	17,419	35,884
010-665-111	Telephone Allowance/Day Meals	960	920	1,460	1,460	480	1,460
010-665-201	Social Security	5,089	3,943	5,119	5,269	2,591	5,424
010-665-202	Group Medical Insurance	7,150	8,491	8,250	8,300	4,248	8,700
010-665-203	Retirement	5,146	2,714	5,394	5,812	1,483	6,319
010-665-206	Term Life Ins	152	121	149	153	68	130
010-665-311	Postage	105	0	105	105	105	105
010-665-325	Operating Supplies	1,050	808	1,050	1,050	895	1,250
010-665-420	Telephone	2,400	2,317	2,400	2,400	1,491	2,400
010-665-430	Conference/Dues/Training	4,053	12,525	3,000	3,000	1,321	0
010-665-440	Mileage/Travel/Training	13,475	8,135	17,000	17,600	12,701	25,000
010-665-452	General Repair & Maintenance	799	0	250	250	0	250
010-665-460	Equipment Rental	2,258	1,645	2,258	2,258	721	2,258
010-665-575	Machinery & Equipment	850	0	0	0	0	0
010-665-998	Total Ag. Extension Service	109,046	107,769	111,892	115,078	59,814	122,740

		Increase	Total
Ag Extension	Current	3%	
102 Agents (2)	32,582	977	33,559
109 Secretary	34,839	1,045	35,884
	67,770	2,033	69,803

Grants

Account #	Description						2014	
		2011 Adopted	2012 Adopted	2013 Adopted	2014 Adopted	3/31/14 Actual	2015 Adopted	
010-690-300	DA Grant (Burnet County)	0.00	0	0	0	0	5,862	
010-690-310	Loan Star	7,147.00	7,147	0	0	0	0	
010-690-430	HAVA	0.00	0	0	0	0	0	
010-690-452	CAPCOG Maint	2,465.00	0	0	0	0	0	
010-690-560	2008 GDEM Towers	457,490.00	0	0	0	0	0	
010-690-565	2009 GDEM Towers	0.00	0	0	0	0	0	
010-690-566	2010 GDEM Towers	0.00	262,000	0	0	0	0	
010-690-575						0		
Total Grants		467,102.00	269,147	0	0	0	5,862	

Local Assistance

Account#	Description	2011 Adopted	2012 Actual	2013 Adopted	2014 Adopted	2014 3/31/14 Actual	2015 Adopted
010-695-405	Juvenile Detention	20,000	10,925	12,500	10,000	950	10,000
010-695-408	Predator Control	12,000	12,000	12,000	12,000	12,000	20,000
010-695-409	33rd Jud Dist Juv Prob Expense	76,860	52,156	66,487	63,513	62,527	67,447
010-695-410	Hill Country Child Advocacy Ctr	3,000	3,000	3,000	3,000	0	5,000
010-695-411	Animal Shelter	40,708	41,115	42,349	44,466	33,350	45,800
010-695-412	C.A.S.A.	1,800	1,000	2,000	2,000	0	2,500
010-695-413	Soil&Water Cons Dist Expense	2,800	2,800	2,800	2,800	2,800	2,800
010-695-414	Counseling Center	500	0	500	500	0	500
010-695-415	Senior Citizens Assistance	7,600	7,925	8,200	8,200	8,200	8,200
010-695-416	CAPCOG	1,500	0	0	0	0	0
010-695-417	Regional Court Cost Expense	1,000	1,297	1,400	1,400	0	1,500
010-695-418	Family Crisis Center Expense	1,700	1,700	1,700	1,700		2,000
010-695-419	Llano Co Historical Comm Exp	1,700	76	900	800		800
010-695-420	D.P.S. Grill Guards	550	0	0	0	0	1,000
010-695-421	Llano Recycling Center Mlg	4,000	3,000	3,500	4,000	4,000	4,200
010-695-422	Child Welfare	4,325	0	4,400	4,400		4,400
010-695-423	Llano Drug Alliance	1,600	1,600	1,800	1,800	1,800	2,000
010-695-424	Narcotics Contingency	10,000	0	6,000	6,000	0	6,000
010-695-575	Llano Lighting	0	0	0	0	0	5,000
010-695-998	Total Local Assistance	191,643	138,594	169,536	166,579	125,626	189,147

Transfers Out

Account #	Description	2011	2012	2013	2014	2014	2015
		Adopted	Actual	Adopted	Adopted	3/31/14 Actual	Adopted
010-700-020	Transfers to Library fund	451,351	440,272	387,349	384,577	0	400,438
010-700-025	Transfers to I.H.C. fund			0	0		0
010-700-030	Transfers to Law Library	0	12,000	10	12,000	0	7,113
010-700-998	Total Transfers Out	451,351	452,272	387,359	396,577	0	407,551

Road & Bridge Fund Revenues

Account #	Description	2011 Adopted	2012 Actual	2013 Adopted	2014 Adopted	2014 3/31/14 Actual	2015 Adopted
Taxes							
015-310-110	Current Property Tax Revenue	1,421,205	1,054,795	1,201,529	1,070,619	1,028,369	1,322,596
015-310-120	Delinquent Property Tax Rev	22,974	13,789	22,974	15,861	5,269	15,861
015-310-130	Penalty & Interest	15,364	12,031	11,954	12,954	3,736	12,954
015-319-998	Total Tax Receipts						
Licenses & Permits							
015-321-200	Motor Vehicle License Fees	382,132	375,859	382,132	368,205	266,861	368,205
015-321-206	Child Safety Fee	15,624	16,202	15,624	15,624	7,415	15,624
015-321-225	Road Cut Permits	2,500	3,250	2,500	250	0	250
015-321-250	Sales & Use Tax Vehicle	17,470	26,879	26,878	33,196	0	38,645
015-321-300	Optional Vehicle License Fees	168,631	210,036	198,131	208,647	101,920	208,647
Intergovernmental Revenue							
015-330-300	Federal Assistance	0	0	0	0	0	0
015-331-000	Gross Weight/Axle Weight Fee	15,000	22,719	15,000	11,404	0	14,911
015-333-300	State Lateral Road Revenue	22,922	22,830	0	21,831	22,504	22,504
Miscellaneous							
015-340-500	Tax Collector Fee	300	210	150	150	98	150
015-360-100	Interest Earnings Revenue	8,099	1,932	1,552	1,552	484	650
015-360-110	Donations-Street Paving	0	0	0	0	0	0
015-360-200	Miscellaneous Revenue	2,200	4,510	2,854	2,854	7,245	4,854
015-360-300	Judgements/Bond Forf.	1,167	0	1,167	1,167	0	1,167
015-364-100	Sale of Assets Revenue	30,000	15,660	30,000	30,000	4,596	30,000
	Total Revenue	2,125,588	1,780,701	1,912,445	1,794,314	1,448,497	2,057,018

Road & Bridge Fund Expenditures

Account #	Description	2011	2012	2013	2014	2014	2015
		Actual	Actual	Adopted	Adopted	3/31/14 Actual	Adopted
015-611-102	Road Commissioner	0	0	44,000	45,320	22,660	46,680
015-611-103	Labor	620,889	635,028	536,102	552,185	275,896	568,751
015-611-111	Telephone Allowance	480	480	600	3,000	1,200	3,000
015-611-112	Salary Reserve	0	0	0	0		0
015-611-201	Social Security	47,057	47,835	33,366	45,939	22,124	47,310
015-611-202	Group Medical Insurance	138,158	183,558	181,500	166,000	84,251	174,000
015-611-203	Retirement	48,967	50,942	52,578	51,764	25,264	56,277
015-611-204	Worker's Compensation	32,296	31,129	45,000	45,000	13,250	45,000
015-611-205	Unemployment Insurance	1,755	1,510	1,755	1,755	794	1,755
015-611-206	Term Life Ins	2,110	2,270	2,874	2,909	1,157	2,463
015-611-311	Postage	17	86	150	150	0	150
015-611-325	Operating Supplies	40,148	27,896	50,000	50,000	26,583	50,000
015-611-328	Tires	25,884	15,938	28,000	28,000	22,866	30,000
015-611-330	Fuel/ Oil/Flats	183,624	182,695	200,000	200,000	119,719	220,000
015-611-333	Road Materials	706,067	531,589	600,000	600,000	73,025	600,000
015-611-334	Grant Match DOT	10,746	0	0	0	0	0
015-611-335	Cattle Guards	23,000	20,000	14,000	14,000	1,600	14,000
015-611-420	Telephone	2,297	2,432	3,100	3,100	1,595	3,100
015-611-425	Utilities	10,210	10,893	14,000	14,000	7,034	14,000
015-611-430	Conference/Dues/Training	330	250	1,000	1,000	781	1,000
015-611-451	Vehicle Maintenance	62,230	43,023	70,000	70,000	20,501	70,000
015-611-452	General Repair & Maintenance	76,026	66,522	70,000	70,000	51,099	75,000
015-611-455	Computer Maintenance	1,000	1,000	1,200	1,200	950	1,200
015-611-460	Equipment Rental	4,730	1,979	6,000	6,000	989	6,000
015-611-468	Uniforms Expense	5,930	4,069	6,500	6,500	2,396	6,500
015-611-472	Contract Labor	450	0	0	0	0	0
015-611-486	Unallocated		0	60,000	60,000	0	60,000
015-611-495	Recycle Expense	784	530	1,200	1,200	481	1,200
015-611-496	Miscellaneous Expense	1,310	756	2,100	2,100	642	2,100
015-611-530	Land & Buildings Expense	0	0	7,000	7,000	0	7,000
015-611-570	Equipment Improvements		0			0	
015-611-575	Machinery & Equipment	925	0	0	0	0	50,000
015-611-576	Capital Outlay	328,090	145,716	0	0	0	0
015-611-630	Principal	0	0	0	0	0	0
015-611-670	Interest	0	0	0	0	0	0
015-611-998	Total Expenditures	2,375,512	2,008,127	2,032,025	2,048,121	776,858	2,156,485

		Current	Increase 3%	Total	
Road & Bridge					
102	Road Commissioner	45,320	1,360	46,680	Haul Truck 50,000
103	Crew Chiefs (4)	128,750	3,863	132,613	
103	General Labor (15)	423,435	12,703	436,138	
		552,185	16,566	568,751	

Road District #1 Revenues

Account #	Description	2011	2012	2013	2014	2014	2015
		Adopted	Adopted	Adopted	Adopted	3/31/14 Actual	Adopted
016-310-110	Current Property Tax Revenue	1,020	6,141	6,291	6,291	2,818	6,291
016-310-120	Delinquent Property Tax Revenue	0	1	1	1		1
016-360-100	Interest Earnings Revenue	68	25	25	25	9	25
016-399-999	Road District #1 Total Revenue	1,088	6,167	6,317	6,317	2,827	6,317

Road District #1 Expenditures

Account #	Description	2011	2012	2013	2014	2014	2015
		Adopted	Adopted	Adopted	Adopted	3/31/13 Actual	Adopted
016-616-400	Road Dist #1 Expenditures	45	45	45	45	0	45
016-999-999	Road District #1 Total Expenses	45	45	45	45	0	45

Library Fund Revenues

Account #	Description	2011	2012	2013	2014	2014	2015
		Adopted	Actual	Adopted	Adopted	3/31/14 Actual	Adopted
020-340-100	Copier Charges	6,032	6,367	7,172	7,172	3,730	7,172
020-340-200	Meeting Room Fees	0	0	2,200	2,200	975	2,200
020-340-300	Donations - City of Llano			16,500		20,283	
020-340-310	Donations - Books/Media			13,915	16,099	0	16,099
020-340-311	Donations - Memorials			7,789	7,789	395	7,789
020-340-312	Donations - Summer Reading			830			
020-340-315	Donations - General			1,691	1,691	5,083	1,691
020-340-610	LCLS Grant					3,345	
020-340-608	Tocker Revenue			24,716		11,072	
020-350-100	Late Book Fines	7,601	4,607	4,004	4,004	4,410	4,004
020-350-200	Lost Book Reimbursements	700	757	700	700	272	700
020-360-200	Miscellaneous Revenue	100	1,684	1,669	1,669	1,146	1,669
020-364-200	Sale of Books	0	0	0	0	0	0
020-364-300	Fund Balance	0	0	0	0	0	0
020-390-010	Transfers from General Fund	437,769	440,272	387,349	425,150	0	400,438
020-399-999	Library Total Revenue	452,202	453,686	468,535	466,474	50,711	441,762

Library Fund Expenditures

Account #	Description	2011	2012	2013	2014	2014	2015
		Actual	Actual	Adopted	Adopted	3/31/14 Actual	Adopted
020-650-102	Appointed Official Salary	38,933	40,101	40,101	41,304	20,652	42,543
020-650-103	Librarian Salaries	206,641	213,902	201,144	185,778	90,851	191,351
020-650-111	Vehicle Allowance				1,800	900	1,800
020-650-113	Part-Time Wages	30,687	30,353	22,980	45,748	20,533	45,748
020-650-201	Social Security	19,853	20,814	20,251	21,009	9,642	21,530
020-650-202	Group Medical Insurance	52,198	67,563	74,250	66,400	29,782	69,600
020-650-203	Retirement	21,644	22,668	21,812	23,673	11,238	25,611
020-650-206	Term Life Ins	933	1,010	1,088	1,236	515	1,041
020-650-310	Books Purchases	36,795	36,841	20,354	16,099	15,282	16,099
020-650-315	Books Llano Special			16,500		8,439	
020-650-325	Operating Supplies	13,280	12,191	8,371	6,800	7,732	9,300
020-650-420	Telephone	2,848	2,720	3,246	3,246	1,409	3,246
020-650-430	Conference/Dues/Training	1,157	712	125	125	905	125
020-650-435	Tocker Grant Training			24,716		10,914	
020-650-440	Mileage	1,596	1,586	1,600	1,600	570	1,600
020-650-452	General Repair & Maint	5,470	4,320	5,150	4,320	4,870	4,870
020-650-460	Copier Lease	5,734	5,295	6,012	6,012	3,256	6,552
020-650-470	Data Conversion	0	0	715	0	745	745
020-650-575	Machinery & Equipment	0	0	0	0	0	0
020-650-998	Library Expenditures	437,769	460,077	468,415	425,150	238,234	441,762

	Library	Current	Increase 3%	Total
102	Director	41,304	1,239	42,543
103	Librarian Full Time (7)	185,778	5,573	191,351
113	librarians - Part time (4)	45,748	1,372	47,120
		231,526	6,946	238,472

Indigent Health Care Revenues

Account #	Description	2012 Actual	2013 Actual	2014 Adopted	2014	2015
					3/31/14 Actual	Adopted
025-390-010	Transfers from General	0	0	0	0	0
025-399-999	Total IHC Revenue	0	0	0	0	0

Indigent Health Care Expenditures

Account #	Description	2012 Actual	2013 Adopted	2014 Adopted	2014	2015
					3/31/14 Actual	Adopted
025-595-452	Software Maintenance	12,660	12,660	13,700	0	13,700
025-595-700	Eligible Expenditures	9,674	37,340	45,000	5,396	66,300
025-999-999	Total IHC Expenses	22,334	50,000	58,700	5,396	80,000

Law Library Revenues

Account #	Description	2012	2013	2014	2014	2015
		Adopted	Adopted	Adopted	3/31/14 Actual	Adopted
030-350-400	County Court Assessments	3,437	3,326	3,326	1,675	3,100
030-350-700	District Court Assessments	9,397	6,195	6,195	3,017	6,195
030-390-010	Trans From General Fund	0	10,000	12,000	0	7,113
030-399-999	Total Law Library Revenue	12,834	19,521	21,521	4,692	16,408

Law Library Expenditures

Account #	Description	2012	2013	2014	2014	2015
		Adopted	Adopted	Adopted	3/31/14 Actual	Adopted
030-465-310	Books	26,542	16,000	20,000	9,489	4,000
030-465-325	Operating Supplies	60	60	60	0	250
030-465-330	Internet Subscriptions	0	0	0	0	8,400.00
030-465-575	Machinery & Equipment	190	190	190	0	0
030-999-999	Total Law Library Expense	26,792	16,250	20,250	9,489	12,650

Debt Service Revenues

Account #	Description	2012 Actual	2013 Adopted	2014 Adopted	2014	2015
					3/31/14 Actual	Adopted
060-310-110	Current Property Tax Revenue	764,752	590,808	550,354	579,934	578,257
060-310-120	Delinquent Property Tax	6,662	3,034	3,034	5,824	3,034
060-310-130	P&I	7,882	2,854	1,941	2,941	1,941
060-360-200	Receipt of Tax Notes Proceeds					
060-390-010	Trans from Other Funds					
060-360-100	Interest Earnings Revenue	143	120	60	157	60
060-399-999	Debt Service Total Revenue	779,439	596,816	555,389	588,856	583,292

Debt Service Expenditures

Account #	Description	2012 Actual	2013 Adopted	2014 Adopted	2014	2015
					3/31/14 Actual	Adopted
060-680-634	Series 2010 Tax Note Principal	25,000	50,000	50,000	50,000	50,000
060-680-630	Funds from Other Sources					
060-680-635	Series 2000A CO's Principal	0	0	0	0	0
060-680-636	Series 2009 LTR	425,000	440,000	455,000	440,000	470,000
060-680-638	Series 2005 Tax Note Principal	225,000	0	0	0	0
060-680-674	Interest 2010 Tax Notes	25,379	24,415	23,130	12,529	21,845
060-680-675	Interest 2000A CO's	0	0	0	0	0
060-680-676	Interest 2009 LTR Int	41,863	35,925	20,356	18,806	7,050
060-680-678	Interest 2005 Tax Notes	4,174	0	0	0	0
060-680-692	Administrative Fees	300	8,500	5,000	500	4,000
060-680-998	Obligation Bond Expenditures	746,716	558,840	553,486	521,835	552,895

School Land Revenues

Account #	Description	2012	2013	2014	2014	2015
		Adopted	Adopted	Adopted	3/31/14 Actual	Adopted
091-360-100	Interest Earning Revenue	608	180	180	89	180
091-360-110	Misc Proceeds/Quail Lease	0	0	0	0	0
091-364-100	Easement Revenue	0	0	0	0	0
091-370-200	Grazing Lease Revenue	200,800	200,800	200,800	0	200,800
091-370-201	Tower Lease Revenue	1,452	1,452	1,452	340	1,452
091-370-202	Experimental Station Lease	2,000	2,000	2,400	2,000	2,400
091-370-203	Caliche Revenue	3,000	3,200	3,200	1,800	3,200
091-370-204	Seismic Lease					
091-370-205	LCRA Lease				0	
091-370-206	Caliche Lease/Rent	9,000	9,000	9,000	540	9,000
091-370-210	Salt Water Lease	0	0	0	0	18,000
091-399-999	School Land Total Revenue	216,860	216,632	217,032	4,769	235,032

School Land Expenditures

Account #	Description	2012	2013	2014	2014	2015
		Adopted	Adopted	Adopted	3/31/14 Actual	Adopted
091-695-450	Property Tax Payments	24,000	22,000	22,000	20,866	22,000
091-695-490	Llano ISD Proceeds	184,882	184,882	184,882		202,882
091-695-499	Miscellaneous Expense	500	500	500	0	500
091-695-998	School Land Total Expenditures	209,382	207,382	207,382	20,866	225,382